

504, 425

(12) INTERNATIONAL APPLICATION PUBLISHED UNDER THE PATENT COOPERATION TREATY (PCT)

Rec'd PCT/PTO

09 SEP 2004

(19) World Intellectual Property
Organization
International Bureau



(43) International Publication Date
19 August 2004 (19.08.2004)

PCT

(10) International Publication Number
WO 2004/070463 A1

(51) International Patent Classification⁷: **G02F 1/1335**

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(21) International Application Number:

PCT/KR2004/000226

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(22) International Filing Date: 6 February 2004 (06.02.2004)

(25) Filing Language:

Korean

(26) Publication Language:

English

(30) Priority Data:

10-2003-0007474 6 February 2003 (06.02.2003) KR

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(81) Designated States (unless otherwise indicated, for every kind of national protection available): AE, AG, AL, AM, AT, AU, AZ, BA, BB, BG, BR, BW, BY, BZ, CA, CH, CN, CO, CR, CU, CZ, DE, DK, DM, DZ, EC, EE, EG, ES, FI, GB, GD, GE, GH, GM, HR, HU, ID, IL, IN, IS, JP, KE, KG, KP, KZ, LC, LK, LR, LS, LT, LU, LV, MA, MD, MG, MK, MN, MW, MX, MZ, NA, NI, NO, NZ, OM, PG, PH, PL, PT, RO, RU, SC, SD, SE, SG, SK, SL, SY, TJ, TM, TN, TR, TT, TZ, UA, UG, US, UZ, VC, VN, YU, ZA, ZM, ZW.

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(84) Designated States (unless otherwise indicated, for every kind of regional protection available): ARIPO (BW, GH, GM, KE, LS, MW, MZ, SD, SL, SZ, TZ, UG, ZM, ZW), Eurasian (AM, AZ, BY, KG, KZ, MD, RU, TJ, TM), European (AT, BE, BG, CH, CY, CZ, DE, DK, EE, ES, FI, FR, GB, GR, HU, IE, IT, LU, MC, NL, PT, RO, SE, SI, SK, TR), OAPI (BF, BJ, CF, CG, CI, CM, GA, GN, GQ, GW, ML, MR, NE, SN, TD, TG).

Published:

— with international search report

For two-letter codes and other abbreviations, refer to the "Guidance Notes on Codes and Abbreviations" appearing at the beginning of each regular issue of the PCT Gazette.

WO 2004/070463 A1

(54) Title: UNIFIED POLARIZING PLATE AND METHOD FOR PREPARING THE SAME

(57) **Abstract:** The present invention relates to a unified polarizing plate, which employs, as a protection layer of a polarizing film, a transparent film that can simultaneously function as a negative C-plate and transparent protection layer of a polarizing film and has negative refractive index toward thickness direction, thereby simultaneously performing functions as a negative C-plate for optical compensation and as a polarizing plate, and a method for preparing the same. The unified polarizing plate has superior durability at high temperature and high humidity compared to those employing TAC as a protection layer, and improves wide view angle of liquid crystal display having positive refractive index toward thickness direction, when the liquid crystal display device is ON or OFF.